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TO: Rudy Geisler
Almamet GmbH

FROM: Joseph R. Jackman
Remacor, Inc.

DATE: 2/8/05

SUBJECT: **Freight Charges**

We were able to get a lower freight rate from Zimm. The following is a comparison:

	<u>Cost C.I.F. Istanbul</u>	
	<u>Evergreen</u>	<u>Zimm</u>
U.S. Trucking and Ocean Freight	\$2850	\$2310
DOC	25	25
Freight Expeditor's Fee	129	129
SCADM	<u>6</u>	<u>6</u>
Total Cost	\$3010	\$2460
Savings/Container		<u>\$540</u>